

ANTONIO L. GOMEZ
BRENDA L. GOMEZ
1115 W. WHEATRIDGE DR.
TUCSON, AZ 85704

FILED _____ LODGED _____
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2006 MAR 27 A 11:50

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ARIZONA

ANTONIO L. GOMEZ
BRENDA L. GOMEZ

Plaintiffs,

v.

UNITED STATES OF
AMERICA,
INTERNAL REVENUE
SERVICE,
(AGENT) MARIAN R. OTA

Defendants,

CIV 06 147TUC JMR

FOR YEARS ENDING 12/2000 & 12/2001
SUIT TO RECOVER INFORMATION UNDER THE
PRIVACY ACT 1974 552a (b) , (d) 2. (b) (i) (ii), 3.
5. (g) 1. (B), 2. 7. And FEDERAL CROP INSURANCE
CORPORATION V. A.A. MERRILL AND N.D. MERRILL
(332 U.S. 380 - 388)

COMES NOW, Antonio L. Gomez and Brenda L. Gomez
plaintiffs in this action, residing at 1115 W. Wheatridge Dr.
Tucson , AZ 85704 and seeks an order from this Honorable
Court , ordering the United States of America, Internal
Revenue Service, (agent) Marian R. Ota 1500 Pennsylvania
Ave. N.W. Washington, D.C. 20220 Defendants in this action
to disclose all documents required and asked for review
under PRIVACY ACT 1974 552a (e) 5. All records which
are used by this agency in making any determination about any
individual with such accuracy , relevance, timeliness, and
completeness as is reasonably necessary to assure fairness
to the individual in the determination;

1. **Plaintiffs, ask the Court to take judicial notice of the fact**
2. **that plaintiffs is without counsel, is not schooled in the law**
3. **and legal procedures, and not licensed to practice law,**
4. **therefore his pleading must be read and construed liberally.**

5. **See - Haines v. Kerner, 404 U.S. at 520(1980); Bird v.**
6. **Estelle, 660 F.2d 592(1981); National Labor Relations Board**
7. **v. Tri-State Transportation Corp., 649 F.2d 993(1984)**

8. **Further (Plaintiffs) believes that this Court has a**
9. **responsibility and legal duty to protect any and all of (plaintiffs**
10. **) constitutional and statutory rights.**

11. **See United States v. Lee 106 U.S. 196, 220 (1882)**

12.

13.

14.

15. **By act of Congress and this Court defendants should be**
16. **ordered to disclose all the documents as stated in the**
17. **(Privacy Act 1974) 552a (d) 2(B) and (e) 5. and (g) (B).**

18. **Plaintiffs make this court aware that request have been**
19. **made repeatedly to defendants and has been refused .**

20. **The request now made with the courts help as the document**
21. **attached shows the actions implied in the correspondence**

22. **This employee is acting outside his authority as the court**
23. **is now made aware of the document . (QUOTE) If you want**
24. **to dispute this determination in court , you must file a**
25. **petition with the United States Tax Court for a redetermination**
26. **within 30 days from the date of this letter. (end Quote)**

27. **This is not possible under the assignment of the United**
28. **States Tax Court, that court is an administrative court and**
29. **when a penalty is filed by (defendants) the matter is no**
30. **longer in the Tax courts jurisdiction .**

31. **Therefore the statement / claim on the document is not**
32. **valid or has no merit .**

33. **For defendants to take the actions implied on the**
34. **document and stated under section 6320 and 6330**
35. **the defendant employee / agent (Marian R Ota) is required**
36. **a letter from the 1. secretary of the treasury,**

37. **2. What section of the internal revenue**
38. **code is the telephone due process**
39. **hearing (under)**

40. **3. A letter to engage in this action is also**

- 1 . required from the united states attorney
- 2 . generals office, section 6751 (b) of the
- 3 . Internal Revenue Code .
- 4 . 4. The matter issues in this case were
- 5 . originally started under section 6702 of
- 6 . (section 6703) I.R.C. penalties , therefore the burden
- 7 . of proof of such an issues rests with
- 8 . the secretary , so what (I.R.C. code) is
- 9 . the violation before the penalty based
- 10 . under (TITLE 28, RULE 11)
- 11 . ALLEGED NOTICE OF VIOLATION
- 12 . 5. Plaintiffs, wish to see a copy of the
- 13 . prior written consent letter from
- 14 . (plaintiffs) as required under
- 15 . PRIVACY ACT OF 1974 (B)
- 16 . for any disclosure
- 17 . 6. The valid authority of this employee
- 18 . agent is CHALLENGE job description .
- 19 . of this employee is requested that
- 20 . states section (A) or (B) of 7608 of
- 21 . the I.R.C.
- 22 .

23 . The privacy act of 1974 was in acted as stated by congress
24 . so that defendant / employees would not act outside their
25 . authority in matters like this .

26 . The Courts also stated that it is (plaintiffs) responsibility
27 . by all means to discover if the agent/ employees are acting
28 . within their authority .

29 . FEDERAL CORP INSURANCE CORP.

30 . V.

31 . A.A. MERRILL and N.D. MERRILL

32 . (332 U.S. 380-388)

33 . Any one entering into an arrangement with the
34 . government takes the risk of having accurately
35 . ascertained that he who purports to act for the
36 . government stays within the bounds of his
37 . authority, even though the agent him self may
38 . be unaware of the limitations upon his authority.

39 .
40 . The letter document requested on # 3 from the Attorney

1. **Generals Office, that employee/ agent would need to have in**
2. **Order for this agent to engage in civil action or disclosure**
3. **as stated in (TITLE 28, (11)**

4. **NOTICE OF ALLEGED VIOLATION**

5.
6. **A request was made for a in person (DUE PROCESS)**
7. **hearing was made , (defendants) employee/agent denied**
8. **the request and stated that an telephone hearing is the only**
9. **hearing (plaintiffs) could have at that point the defendants**
10. **made a determination in the matter.**

11. **(Plaintiffs) believe this tactic was taken to cover for the**
12. **lack of documentation authorization in this matter by**
13. **defendants.**

14. **Documentation of correspondence by certified mail in the**
15. **documents evidence is clear, and shows this (Honorable Court)**
16. **that a good faith request was made by Constitutional rights**
17. **under the privacy act of 1974 & due -process under title 26**
18. **of the Internal Revenue Code.**

19.
20. **This a suit for documents under (PRIVACY ACT 1974) not a**
21. **tax dispute, even that it is documents concerning taxes .**
22. **Plaintiffs wish to view and make corrections if needed at**
23. **at this time.**

24.
25.
26. **THEREFORE by act of Congress and rulings by the**
27. **Supreme Court , (Plaintiffs) pray this Honorable Court**
28. **order (Defendants) to disclose all documents as stipulated**
29. **under the (PRIVACY ACT 1974) for the years in question.**

30.
31. **This date 3-27-06**


ANTONIO L. GOMEZ


BRENDA L. GOMEZ

32.
33.
34.
35.
36. **Plaintiffs / pro-se**

Copys sent this date 3-27-06

INTERNAL REVENUE SERVICE

Appeals Office

MS 55201

Fresno Campus

5045 East Butler Avenue

Fresno, CA. 93727-5138



ANTONIO L. GOMEZ



BRENDA L. GOMEZ

Plaintiffs / Pro-Se

I.R.S. agent, ROBIN SCOTT INTERNAL REVENUE SERVICE
(APPEALS ACCOUNT RESOLUTION SPECIALIST)

This is to inform you that the matter cited in the document attached is the first that I and my spouse have received or have any knowledge about the actions you wish to take.

We have contacted council, and we are now inform and wish to have a in person (Due Process) hearing we have documents we wish to show you and there are documents you have you imply by the action you are taking that you have and we wish to see them.

Our council has in form the (GOMEZ'S) that according to the documents we do have that you / or an agent from your offices sent us states that under the (Internal Revenue Code -6702) cited as the violation for the matter or years in question.

Under the INTERNAL REVENUE CODE - 6703 (A) (BURDEN OF PROOF).

Falls to you and whoever change signed Federal documents, in this case 1040-s for the years in question.

A phone interview is not possible at this time without these documents that your correspondence imply you have on file and have not made available as yet to us.

Council informs the (GOMEZ'S) that as stated in your correspondence, that the Courts have consistently upheld these kind of matters is true, (BUT) only if there is a (Notice of Violation).

There are several documents you / or this agency have not made available to the (GOMEZ'S) for a phone (Due Process) interview at this time.

THE INTERNAL REVENUE CODE GIVES NO CODE SECTION THAT REQUIRES US TO HAVE A PHONE INTERVIEW.

PLEASE DISCLOSE THE DOCUMENTS YOU IMPLY YOU HAVE AND HAVE NOT DISCLOSE AS YET, THAT WE MAY PROMPTLY RESOLVE THE MATTER AND PROMPTLY PAY ANY ALLEGE LIABILITY. (JUST AS A FACT WE HAVE DOCUMENTATION THAT STATES THAT ANY DUE-PROCESS HEARING IS OUTSIDE ANY INTERNAL REVENUE CODE FROM YOUR OFFICES, WHICH CLEARLY MAKE YOU ACTING OUTSIDE YOUR AUTHORITY).

WE WILL BE GLAD TO SHOW YOU THIS DOCUMENT IN A INPERSON INTERVIEW AS ONE OF THE DOCUMENTS WE WISH TO SHOW

NOTICE- TO THE UNITED STATES DISTRICT COURT FOR THE STATE OF ARIZONA
THIS CORRESPONDENCE IS SENT IN GOOD FAITH TO (I.R.S. AGENT
ROBIN SCOTT IN REPOSE TO HIS CORRESPONDENCE DATED 1-26-06
BY CERTIFIED MAIL # 7005-1820-0008-1930-0862 THIS DATE 2-6-06.

THIS DATE 2-6-06

Brenda L Gomez

BRENDA L. GOMEZ

ANTONIO L. GOMEZ

CERTIFIED MAIL RECEIPT (Domestic Mail Only; No Insurance Coverage Provided)	
For delivery information visit our website at www.usps.com	
OFFICIAL USE	
Postage	\$ 0.79
Certified Fee	2.40
Return Receipt Fee (Endorsement Required)	1.85
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$ 4.64

Postage paid by meter or metered stamp
FEB 14 2006
Clerk: KHS/KPO
92/08/06

Sent to *Internal Revenue Service*
Street, Apt. No., or PO Box No. *5045 E Butler*
City, State, ZIP+4[®] *Fresno, CA 93727*

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

INTERNAL REVENUE SERVICE
ATT. Robin Scott
5045 E Butler
Fresno, CA 93727

2. Article Number
(Transfer from service label)

7005 1820 0008 1930 0862

COMPLETE THIS SECTION ON DELIVERY

- A. Signature *[Signature]* ☐ Agent ☐ Addressee
- B. Received by (Printed Name) *[Signature]* C. Date of Delivery

RECEIVED
FEB 14 2006
INTERNAL REVENUE SERVICE
FRESNO, CA

3. Service Type ☒ Certified Mail ☐ Express Mail
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.
4. Restricted Delivery? (Extra Fee) ☐ Yes

2980 DEBT 8000 0287 5002

PS Form 3811, February 2004

Domestic Return Receipt

Internal Revenue Service
Campus Appeals Office
M/S 55201
5045 E. Butler
Fresno, CA 93727-5136

Date: **FEB 21 2006**

BRENDA L. GOMEZ
1115 W. WHEATRIDGE DR.
TUCSON, AZ 85704

Department of the Treasury

Person to Contact:

Robin Scott
Employee ID Number: 78-00028
Tel: **559-452-3080**
Fax: 559-456-5997

Refer Reply to:

AP:CO:FRC:RWS

SSN/EIN Number:

554-84-5579

Tax Type/Form Number:

Income / 1040

In Re:

Collection Due Process Hearing/ Levy
(Tax Court)

Tax Period(s) Ended:

12/2000 12/2001

Certified Mail

NOTICE OF DETERMINATION
CONCERNING COLLECTION ACTION(S) UNDER SECTION 6320 and/or 6330

Dear Mrs. Gomez:

We have reviewed the taken or proposed collection action for the period(s) shown above. This letter is your Notice of Determination, as required by law. A summary of our determination is stated below. The attached statement shows, in detail, the matters we considered at your Appeals hearing and our conclusions about them.

If you want to dispute this determination in court, you must file a petition with the United States Tax Court for a redetermination within 30 days from the date of this letter.

To get a petition form and the rules for filing a petition, write to: Clerk, United States Tax Court, 400 Second Street, NW, Washington, D.C. 20217, or access the Tax Court website at www.ustaxcourt.gov.

The Tax Court has a simplified procedure for an appeal under section 6330(d)(1)(A) of a determination in which the unpaid tax does not exceed \$50,000. You also can get information about this procedure by writing to the Tax Court, or accessing the Tax Court website at www.ustaxcourt.gov.

The time limit for filing your petition is fixed by law. The courts cannot consider your case if you file late. If the court determines that you filed your petition with the wrong court, you will have 30 days after such determination to file with the correct court.

If you do not petition the court within the time frame provided by law, your case will be returned to the originating IRS office for action consistent with the determination summarized below and described on the attached page(s).

If you have any questions, please contact the person whose name and telephone number are shown above.

Summary of Determination

Appeals has found that all legal and administrative requirements for the action taken have been met. We have also considered whether the collection action taken or proposed balances the need for the efficient collection of the taxes with the legitimate concern of the taxpayer that any collection action be no more intrusive than necessary. The issuance of the Final Notice – Notice of Intent to Levy and Notice of Your Right to a Hearing was appropriate and balanced the need for the efficient collection of the taxes with the legitimate concern of the taxpayer that any collection action be no more intrusive than necessary because the taxpayer did not propose an alternative to enforced collections and has not cooperated with the collection of the tax. The levy is sustained. The case will be returned to Compliance for the appropriate collection action.

Sincerely,

A handwritten signature in black ink, appearing to read "Marian R Ota", written in a cursive style.

Marian R Ota
Appeals Team Manager

Internal Revenue Service
Campus Appeals Office
M/S 55201
5045 E. Butler
Fresno, CA 93727-5136

Date: January 26, 2006

BRENDA L. GOMEZ
1115 W WHEATRIDGE DR
TUCSON AZ 85704

Department of the Treasury

Person to Contact:

Robin Scott
Employee ID Number: 78-00028
Tel: **559-452-3080**
Fax: 559-456-5997

Refer Reply to:

AP:CO:FRC:RWS

In Re:

Collection Due Process - Levy

Tax Period(s) Ended:

2000 2001

Dear Mrs. Gomez:

I sent you a letter dated 11/23/2006 offering you a telephonic Collection Due Process conference. The conference was scheduled for 01/25/2006 at 9:00 a.m. PST and subsequently rescheduled for 2:30 p.m. PST the same day. We requested you contact Settlement Officer Laurel Smith at 559-452-3154 as you did not provide a contact telephone number in your request for a hearing. The Settlement Officer waited for your call at the scheduled time but you did not contact her as requested, nor have you contacted her at any time while your case has been in Appeals. Also, you did not call to indicate that this date and/or time were not convenient prior to the scheduled hearing.

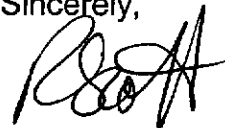
The conference letter also asked that you send me the information Appeals needed to consider the issues you raised in your request for a hearing.

- I never received the information from you.

Please be advised that we will make a determination in the Collection Due Process hearing you requested by reviewing the Collection administrative file and whatever information you have already provided. If you would like to provide information for our consideration, please do so within **14** days from the date on this letter. We will promptly issue you a determination letter with our findings.

I look forward to hearing from you. If you have questions, please call me at the telephone number shown above.

Sincerely,



Robin Scott
Appeals Account Resolution Specialist